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April 27, 2007



Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

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PUBLIC UTILITIES
COMMISSION


Dear Ms. Kikuta:

Subject: Docket No. 2006-0386
HECO 2007 Test Year Rate Case
Responses to Third Submission of Information Requests

Enclosed are Hawaiian Electric Company, Inc.'s ("HECO") responses to the Consumer Advocate's Third Submission of Information Requests ("IRs") listed on Attachment A. Responses to the remaining IRs will be submitted to the Consumer Advocate when completed.

HECO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

for 
Dean K. Matsuura
Director, Regulatory Affairs

Attachments

cc: Public Utilities Commission (w/o attachments)
Sawvel & Associates, Inc.
Utilitech, Inc.
Dr. Khojasteh Davoodi
Ralph Smith, Larkin & Associates
Randall Y.K. Young, Esq. (w/o attachments)

Responses transmitted on April 27, 2007

44, 46-48, 112, 134, 144, 145, 160, 162, 165, 166 (non-confidential only)

Responses transmitted on April 26, 2007

72 (Attachments 1 & 2), 87, 103, 107, 109, 131, 168

Responses transmitted on April 24, 2007

37, 53, 81, 88, 98 (revised), 100, 104, 111

Responses transmitted on April 23, 2007

94, 97-99, 167, 175, 177-179

Responses transmitted on April 20, 2007

38-40, 68, 72, 73, 75, 76, 78, 115, 119, 124, 125, 126

Responses transmitted on April 19, 2007

21-27, 29, 31-36, 41-43, 51-52, 54-58, 60-63, 65-67, 70, 77, 79, 82-84, 114, 116-118, 120-123, 128-130, 135-143, 146, 148, 151-157, 159, 161, 164, 169-174, 176, 180

Remaining IR Responses

28, 30, 45, 49, 50, 59, 64, 69, 71, 74, 80, 85, 86, 89-93, 95, 96, 101, 102, 105, 106, 108, 110, 113, 127, 132, 133, 147, 149, 150, 158, 163, 166 (confidential)